

# ***Exhibit 54***



288 Bishopsgate | London | EC2M 4QP | United Kingdom

24 August 2015

SKAT  
Betaling og Regnskab  
Helgeshøj Alle 9  
2630 Taastrup  
Denmark

Attention: Sven Nielsen, Danish Dividends Tax Department

Re: Danish Dividend Tax Reclaim for:  
The Random Holdings 401k Plan (TIN: 46-5628612)  
200 Henry Street, Apartment 1501, Stamford, CT, 06902, USA

Dear Sven,

In connection with the Convention for the Avoidance of Double Taxation between Denmark and the United States of America, please find enclosed a reclaim application from a qualifying US pension fund for a complete refund of Danish Dividend Tax that was previously withheld in relation to their investments.

Please find enclosed the following forms to assist with the claim:

- A completed 06.003 ENG Form - Claim to Relief from Danish Dividend Tax;
- Two original Dividend Credit Advice slips;
- A copy Certificate of Residence – Form 6166 – for tax year 2015 (Original previously provided to SKAT);
- The Power of Attorney granted by The Random Holdings 401k Plan to Syntax GIS Ltd.

Please contact us should you have any questions or require any further information.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Camilo Vargas".

Camilo Vargas, Director | +44 20 3709 4186 | cv@syntax-gis.com



## Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner

☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 2,632,324.77

## Beneficial Owner

Full name  
The Random Holdings 401k Plan

Full address

200 Henry Street, Apartment 1501, Stamford, CT, 06902, USA

E-mail

taxreclaims@syntax-gis.com - attention: Camilo Vargas - (+44 020 37094186)

Signature  
Beneficial owner/applicant

Camilo Vargas

*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number:

2

(This documentation is obligatory)

## Financial institution

The amount is requested to be paid to:

Name and address

Barclays Bank Plc.  
Building 315, Heathrow Airport, Hatton Cross, TW6 2JJ, United Kingdom  
Name of the Account holder: Syntax GIS Ltd

Reg. no

Account no

46065800

SWIFT

BLZ

IBAN

BARCGB22

GB76 BARC 203883 4606 5800

## Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup

Postboks 60

DK-2630 Taastrup



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: January 12, 2015



000040

Taxpayer: THE RANDOM HOLDINGS 401K PLAN  
TIN: 46-5628612  
Tax Year: 2015

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

COPY

# WEST POINT

71-75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ  
Tel +44 (0)207 382 4953

## DIVIDEND CREDIT ADVICE

12-08-2015

Tran Ref: 6,574

### **The Random Holdings 401k Plan**

200 Henry Street, Apartment 1501  
Stamford  
CT 06902  
United States of America

**TDC A/S**

### ISIN

DK0060228559

### Ex Date:

10-08-2015

### Record Date:

11-08-2015

### Pay Date:

12-08-2015

### Dividend Per Share:

DKK 1.00

### No of Shares:

1,096,827

### Payment Details

### Gross Dividend:

DKK 1,096,827.00

### Withholding tax deducted:

DKK 296,143.29

### Net Dividend:

DKK 800,683.71

West Point Derivatives Ltd is a limited company incorporated under the laws of England and Wales and is authorised and regulated by the Financial Conduct Authority of the United Kingdom. Its registered office address is 71-75 Shelton Street, Covent Garden, London, WC2H 9JQ.  
(FCA Registration Number 430967; Company Number 04990389)

# WEST POINT

71-75 Shelton Street  
Covent Garden  
London  
WC2H 9JQ  
Tel +44 (0)207 382 4953

## DIVIDEND CREDIT ADVICE

**16-06-2015**

**Tran Ref: 6,371**

### **The Random Holdings 401k Plan**

200 Henry Street, Apartment 1501  
Stamford  
CT 06902  
United States of America

### **Auriga Industries A/S**

#### ISIN

DK0010233816

#### Ex Date:

12-06-2015

#### Record Date:

15-06-2015

#### Pay Date:

16-06-2015

#### Dividend Per Share:

DKK 323.00

#### No of Shares:

26,788

#### Payment Details

#### Gross Dividend:

DKK 8,652,524.00

#### Withholding tax deducted:

DKK 2,336,181.48

#### Net Dividend:

DKK 6,316,342.52

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(FCA Registration Number 430967; Company Number 04990389)



Tower Bridge Business Centre, 46-48 East Smithfield, London, E1 1AW, United Kingdom

### LIMITED POWER OF ATTORNEY

The Random Holdings 401k Plan, (the "Grantor") TAX ID: 46-5628612,

With an address at: 200 Henry Street, Apartment 1501, Stamford, CT, 06902, USA.

hereby makes, constitutes and appoints Syntax GIS Ltd, a UK corporation, having its principal place of business at Tower Bridge Business Centre, 46-48 East Smithfield, London, E1 1AW, United Kingdom as its true and lawful attorney-in-fact and agent, to

1. Sign and file with applicable authorities any and all applications, requests, or claims for refund, reduction, repayment, and credit of, or exemption or relief from, any withholding or similar taxes in any jurisdiction,
2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.
3. To obtain any documents or other information required for that purpose, including but not limited to requesting and obtaining tax residency certification in the name of the Grantor as may be necessary to carry out the above.
4. To represent the Grantor at all kinds of administrative appeals and present economic-administrative reclaims to the relevant authorities, tribunals, and courts.
5. To receive and distribute all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of the Grantor and to acknowledge the receipt of such amounts.

This Limited Power of Attorney shall take effect upon execution of the document and remain in effect until the Limited Power of Attorney has been terminated by either party by providing ten days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS WHEREOF we have caused this Limited Power of Attorney to be executed by our duly authorized representative this 17<sup>th</sup> day of December, 2014.

For: The Random Holdings 401k Plan

With an address at: 200 Henry Street, Apartment 1501, Stamford, CT, 06902, USA

Signature: By: MBG attorney-in-fact  
Name: Robert Klugman  
Title: Authorised Representative

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The firm Syntax GIS is a registered trademark of Syntax GIS Ltd. Syntax GIS Ltd is a limited liability company registered in England and Wales; company registration number: 08956266. VAT registration number: 185 118591 and has its principal office at 104-107 St John Street, London, EC2V 1PW, United Kingdom.





Tower Bridge Business Centre | 40-48 East 2nd Avenue | London | E1W 1AW | United Kingdom

STATE OF New York

COUNTY OF New York

I, Peter Wells, a notary public of the aforesaid state and county, do hereby certify that the foregoing was signed before me by the above named person who holds specified title.

Witness my hand and notarial seal this 17<sup>th</sup> day of December, 2014.

A handwritten signature of Peter Wells in dark ink, consisting of a stylized 'P' followed by 'eter Wells'.

Notary Public

NOTARY SEAL

PETER WELLS  
Notary Public, State of New York  
No. 02WE6172850  
Qualified in New York County  
Commission Expires Oct. 21, 2015

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The name SYNTAX CIS is a registered trade mark of Syntax CIS Ltd. Syntax CIS Ltd is a limited liability company registered in England and Wales company registration number 10250796. VAT registration number 785117090 and has its registered office at 415-157 St John Street, London, EC1A 4JW, United Kingdom.